

the rate to the consumer in order to lighten the burden of the tax payers, and foist a larger indirect tax on the non-tax payer who is, in nearly every instance, a wage earner. He pays a minimum rate of \$1 a month for water, also the same for light. He must also make a deposit in advance, because he is not a property owner. He must pay a higher rent to the tax payer, because the house is equipped with light and water. The non-tax payer usually spends his money with the merchants in a town, and if he can save a few dollars from his earnings it is with a view of acquiring a home of his own and become a tax payer.

The police protection amounts to nothing; they have no valuables to speak of to cause them to fear burglars and robbers; neither fire protection is necessary to mention; the few household goods they possess are usually saved in case of fire.

The city has 760 water meter services, about 60% of them are resident property owners, about 30% pay personal, and about 10% of these pay no tax.

The books in the city clerk's office show that 760 services have paid for operating the plant, general expenses, also distribution and maintenance, leaving only a small deficit.

On January 1, 1915, the tax payers were indebted to water fund as follows:

Hydrant .....	\$4,860.00
City Market .....	64.00
Public Service .....	400.00

\$5,324.00

For six months beginning Jan. 1st to July 1st, the same service, less city market .....

2,630.00

Total .....

\$7,954.00

This is the amount of direct tax foisted on the tax payers, of which he never paid a dollar.

If the water plant was the property of an outside corporation the tax payers would have been called on not only for \$7,954 but for considerable more, as the water rate was reduced 33 1-3% soon after the plant was purchased by the city.

Mr. Moore says, as I have previously stated, to foist the deficiency that may occur in the operation of the water plant by reasons of its low rate, upon the tax payer is adding double burden on about one third of our adult population, and then immediately recommends that water rate to city be reduced 50%.

The city tax books show that we have, 786 tax payers who pay on real and personal property, 772 who pay a personal tax only, 150 non-resident property owners who pay only on real estate, 279 pieces of property assessed unknown.

There is no way to ascertain how many pieces of property is owned by non-resident property owners, assuming there is fifty per cent., half of 279, 139 and 150, making the total number of non-resident property owners 289.

We have 760 meter services, 10% of these, or 76, are non-tax payers.

Mr. Moore lays so much stress on the non-tax payer in his revised budget, he would raise the water rate to tax 76 consumers of water, but not tax payers, and relieve 279 non-resident property owners of paying any tax for hydrant rentals or city water, yet they may be owners of valuable buildings and reap great profits from high rents charged their tenants, but pay no tax for these services.

We should always bear in mind that water and light bills are paid solely by people who live in the city and whose efforts are building up the city. Taxes are paid, in part, by those who do not live in the city, who do not contribute to its upbuilding, but who do own property here, which the efforts of those who live here are enhancing in value. Therefore, the city should levy a tax for both light and water. This would shift a part of the burden from the resident consumers

and tax payers to non-resident speculative holders of property.

If no provision is made by direct taxation to take care of \$100,000 water bond interest and sinking fund of \$8000, and water plant does not quite pay all expenses, and still recommend a decrease in its earnings, how do you propose to raise funds to take care of the \$8000? Of course, the answer is clear—raise the rate to consumers.

#### Public Lighting

This is a parallel case with public water, as both plants are owned by the city, only of much greater magnitude and a far better paying investment.

#### Short History of the Light Plant

In the year 1898 the city floated a \$16,000 6% twenty year electric bond issue. The sum of \$14,200 was expended for the purchase and improvement of the plant. Since then the plant has been continually operated by the city. On January 1st, 1915, it is invoiced by the city at a valuation of \$58,278.59, and the records available will show that the light plant has not only paid all operating expenses and kept up the interest on the bonds, but added value to the plant in extensions and improvements in the sum of \$44,078.59, but this is not all yet. I can only find records from Sept. 1, 1907, from that date to June 1st, 1911, the electric light plant paid in money and service to the general fund:

In money and city service	\$20,500.00
From June 1st, 1911 to Oct. 1, 1913 .....	22,850.00
Oct. 1, 1913 to July 1, 1915 .....	15,446.33

Total .....

\$58,796.33

Extensions and Improvements .....

44,078.59

Total .....

\$102,874.92

These figures represent net earnings paid by consumers, tax payers, and consumers that are not tax payers, in other words, all indirect tax.

The \$14,200 bonds are due in 1918 and remains unpaid. This will show the whole electric light plant was bought, operated and improved on the city's credit and not one dollar paid to this day by direct taxation.

Electric Light Service Charged to City

From the auditors report December 31, 1914, I find the following charges against the city unpaid:	
City Hall .....	\$ 28.84
City fire station .....	110.56
City market .....	18.54
City street lamps .....	3,274.97
City clock .....	48.00
City arches .....	348.48
City whiteway .....	135.37
Marion County Hospital .....	269.85
Marion County Fair Ass'n. ....	150.00
Ocala Board of Trade .....	79.72

Total .....

\$4,464.33

According to Mr. Moore's idea this amount should be mostly paid by indirect taxation—that means raise the rate to the consumer.

I have shown all provisions ever made by a tax levy for city lighting has been used-up in the various city departments, and for the purchases of real estate. The council of 1913 purchased the Robertson lot for \$6000 and the council of 1914 purchased the civic center lot for \$12,500. No tax levy was made to provide for the purchase of real estate, so all available funds were used and this council found the city in debt to the tune of \$18,000. With this indebtedness and the bond issues of \$275,000 to be taken care of, the taxpayer will see that a higher millage must be levied, but it will be only for this year.

The light plant will take care of its own bond interest and sinking fund. The water plant will not take care of bond interest and sinking fund, and millage must be provided for one year.

After water and light plants are built, they will not only take care of themselves, but pay large dividends to the city.

It must be remembered that this council is not responsible for the embarrassing position we are placed in, but the council of 1914, backed up by the tax payers of the city on the bond issue, so we should not hesitate to do our duty and fix the millage as it should be.

The revise budget tries to evade the issue, pleading financial depression, hard times, does not want to burden the tax payer with direct taxes, requesting that the strictest economy must be practiced in every city department, as under the present conditions the tax payer must not be burdened by wasteful and extravagant administration. This is a "solar plexus."

I think the city of Ocala is blessed with the best of men in every department.

In the executive department, than Mr. H. C. Sistrunk, a more obliging, honorable and efficient person could not be found. Has served the city for many years.

#### Fire Department

Chief Chambers has his eyes on everything around the fire station.

Nothing wasted near him. Also served the city many years.

#### Police Department

Everybody likes congenial Frank Adams, serving his second term as chief. No complaints have been heard that he shirks his duties.

#### Street Department

Mr. Marsh is the best and most conscientious man that ever served the city as superintendent of streets.

#### Sanitary Department

Mr. Cleveland has been employed by the city for many years, served as the head of various departments and given entire satisfaction. With such men serving the city, we need not worry about extravagance.

I believe in true economy everywhere. I also believe in safe guarding the city's funds. I do not sanction questionable deals with city's securities, and we should not try to save at the spigot and let waste at the bung.

The revised budget is a gaseous, illuminating, and plausible grand stand play, and bears all the ear marks of having been coached in its preparation by ex-councilmen who favor high rate on lighting to the consumer, and enthusiastic advocates of large bond issues, having assured the people that bond issues would not increase taxation, but now the chickens come home to roost, but nobody wants the chickens. In my opinion there will be another crop, as the roosters can be heard crowing already.

Gentlemen, I have shown the electric light plant has never been supported by a direct tax. The water plant is not self-supporting, at present. The street department needs every dollar provided for by the original budget. The provision for side walk indebtedness should remain also. This would leave a reduction of \$500 in the sanitary department accomplished by the revised budget, and add an indebtedness to the general fund of \$1,068, so let us consider the original budget and make provisions that will cover every city department.

In the last paragraph of the revised budget Mr. Moore says: "In submitting this revised budget, I have been guided solely by a desire to care for the tax payers of the city. It is claimed that the city should pay a high rate for light and water, in order that a showing can be made in these departments, but I don't feel that the average tax payer desires to have false profits made at his expense, in order that the non-tax payer may be benefitted by it."

Now, the light and water committee makes no such claims.

First: The hydrant rental is the same.

Second: City water is 33 1-3% lower.

Third: The city lighting rate for streets was recommended to be placed back to its former rate, all other services provided with meters have been charged with meter rates.

The revised budget means low millage to the direct tax payers and a high rate for light and water to the consumers. It also means to let 289 non-resident property owners pay no tax for city lighting, city water and hydrant rentals by which they enjoy a low rate of insurance, and make a higher rate to 76 consumers, non-tax payer, which would effect every consumer tax payer, and make him pay the high rate.

The high rate for light and water to the consumers is done for two reasons.

First: High rates will cause the consumers to become dissatisfied with municipal ownership of public utilities, and open a way for some corporation to obtain a city franchise.

Second: The enthusiastic bunch of bond spouters who assured the tax payers that the rate of taxation would not increase, are afraid to face the issue, would not even make provision for bond interest and sinking fund on water bonds, which would increase millage for general fund 2 1/2 mills, so all kinds of excuses and pretexts are offered to delay the building of combined light and water plant, which the city needs so badly. Of course, no millage being provided the plant cannot be built.

J. M. Meffert, Pres. City Council. Ocala, Fla. Sept. 7, 1915.

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#### SEABOARD SCHEDULE

##### South Bound

No. 1.—Lv. Jacksonville, 9:30 p. m.; Ar. Ocala, 1:45 a. m.; Lv. Ocala 1:50 a. m.; Ar. Tampa 6:30 a. m.; Lv. Tampa 7:30 a. m.; Ar. St. Petersburg 9:30 a. m.

No. 3.—Lv. Jacksonville 9:30 a. m.; Ar. Ocala 12:57 p. m.; Lv. Ocala 1:17 p. m.; Ar. Tampa, 5:25 p. m.; Lv. Tampa, 5:40 p. m.; Ar. St. Petersburg 9:30 a. m.

No. 9.—Limited train; Lv. Jacksonville 1:30 p. m.; Lv. Ocala, 4:30 p. m.; Ar. Tampa, 7:45 p. m.

##### North Bound

No. 2.—Lv. St. Petersburg, 4:30 p. m.; Ar. Tampa, 6:55 p. m.; Lv. Tampa, 9 p. m.; Ar. Ocala, 2:30 a. m.; Lv. Ocala, 2:35 a. m.; Ar. Jacksonville, 6:45 a. m.

No. 4.—Lv. Tampa, 9 a. m.; Ar. Ocala, 1 p. m.; Lv. Ocala, 1:20 p. m.; Ar. Jacksonville, 5:25 p. m.

No. 10.—Lv. St. Petersburg, 8:30 a. m.; Ar. Tampa, 10:50 a. m.; Lv. Tampa, 1 p. m.; Lv. Ocala, 4:10 p. m.; Ar. Jacksonville, 7:15 p. m. Limited train.

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